

Friday, February 19, 2016

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

**PRESENT: Board Members** Douglas Barth, Lynn Cooper and Chairperson Kem Weber

**ABSENT: Board Member** Monica Chudgar

Ms. Nina Negranti, Chief Deputy County Counsel, is present and represents the Assessment Appeals Board.

Chairperson Kem Weber leads the Pledge of Allegiance.

Ms. Charron Sparks, Assistant Assessor, Ms. Barbara Edginton, Ms. Lesa Gofourth, Ms. Jeanette Johnson, Mr. Doug Mannon, Mr. Jeff Stranlund, and Ms. Kathleen Toscano, Deputy Assessors, are present and sworn.

1. This is the time set for members of the public to address the Board on other than scheduled matters.

**Chairperson Kem Weber:** opens the floor for comment without response.

2. Application Nos. 2014-159 and 2015-010, APN 010-048-066, Danny R. Bolen, is presented. These Applications are for the 2011/2012 Supplemental Assessment, 2012/2013 and 2013/2014 Escape Assessment, and 2014/2015 and 2015/2016 Regular Roll Year. The Applicant is present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit 1 – Appraisal and Applicant's Exhibit A –Packet.**

**Board members:** suggest the Applicant may want to request a continuance to gather additional appraisal information as of the purchase date, with Mr. Bolen agreeing and waiving the 45-day noticing requirement in order to continue the hearing to March 18, 2016.

**The Board makes a motion to continue Application Nos. 2014-159 and 2015-010, APN 010-048-066, Danny R. Bolen, to the March 18, 2016 hearing.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

3. Application No. 2014-204, 800-038-374, Y-OPCO, LLC/Fresh & Easy, LLC (#1449), is presented. The Application is for the 2014/15 Roll Change Assessment. The Applicant is present and sworn.

**The Board continues Application No. 2014-204, 800-038-374, Y-OPCO, LLC/Fresh & Easy, LLC (#1449), to the end of today's agenda to allow the Assessor to get in touch with the Applicant.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

4. Application No. 2014-205, APN 062-291-038, Five Cities Storage, Inc., is presented. The Application is for the 2014/15 Penalty Assessment. Mr. James A. Muscarella, President, is present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit 1 – Appraisal, Assessor's Exhibit 2 – Summary, and Applicant's Exhibit A – copy of submitted Application.**

**Application No. 2014-205, APN 062-291-038, Five Cities Storage, Inc., the Board upholds the penalty, under Revenue & Taxation Code §483, due to inability to find a reasonable cause, circumstances beyond the assessee's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

**Mr. Muscarella:** waives Findings of Facts.

5. Application No. 2014-209, APN 052-093-003, Kristin Raburn, is presented. The Application is for the 2012/13 Escape Assessment. The Applicant and Mr. Keith Gardner Raburn, Applicant's husband, are present and sworn.

Exhibits presented to the Board: **Assessor's Exhibit 1 – Powerpoint Summary.**

**Application No. 2014-209, APN 052-093-003, Kristin Raburn, date of value July 1, 2013, the Board upholds the Assessor's enrolled values as follows: the full value of land is \$139,118, the full value of improvements is \$135,125 for a total value of \$274,243.**

**Motion by:** Lynn Cooper

**Second by:** Douglas Barth

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

6. Application Nos. 2014-083, 800-035-043 and 2014-084, APN 800-035-044, NetJets Aviation, Inc., and 2014-085, APN 800-035-404 and 2014-086, APN 800-035-405, NetJets International, Inc. are presented.

The Applicants request a second continuance. The Applicants are not present.

**The Board approves a second continuance for Application Nos. 2014-083, 800-035-043 and 2014-084, APN 800-035-044, NetJets Aviation, Inc., and 2014-085, APN 800-035-404 and 2014-086, APN 800-035-405, NetJets International, Inc. to a date set by the Clerk.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

7. Application No. 2014-219, APN 052-181-029, Sierra Vista Hospital, Inc., is presented. The Applicant requests a continuance to March 18, 2016. The Applicant is not present.

**The Board approves a continuance to March 18, 2016 for Application No. 2014-219, APN 052-181-029, Sierra Vista Hospital, Inc.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

8. Application Nos. 2012-111, 2013-096, and 2014-042, APN 052-181-043, HTA-Sierra Vista MOB, LLC; 2014-043, APN 004-811-035, John E. King; 2014-075, APN 800-035-882, 2014-076, APN 800-040-046, 2014-077, APN 800-031-865, and APN 2014-161, APN 800-040-148, First Choice Physicians Partners; 2014-100, APN 013-351-047, Phillip J. Forhan; 2014-138, APN 025-422-023, 2014-139, APN 025-422-028, and 2014-140, APN 025-422-033, and 2014-141, APN 025-422-034, Paso Golden Hill, LLC; 2014-146, APN 002-322-038, Urban Outfitters; 2014-149, APN 009-831-022, Pacific Coast Hotel Properties, LLC; 2014-150, APN 009-831-023, Pacific Coast Hotel Properties #2, LLC; 2014-155, APN 007-787-018 and 2014-156, APN 049-221-044, In-N-Out Burger; and 2015-027, APN 004-801-021, Paul J. and Jacqueline Prather, are presented for withdrawal. The Applicants are not present.

**The Board approves the withdrawal of Application Nos. 2012-111, 2013-096, and 2014-042, APN 052-181-043, HTA-Sierra Vista MOB, LLC; 2014-043, APN 004-811-035, John E. King; 2014-075, APN 800-035-882, 2014-076, APN 800-040-046, 2014-077, APN 800-031-865, and APN 2014-161, APN 800-040-148, First Choice Physicians Partners; 2014-100, APN 013-351-047, Phillip J. Forhan; 2014-138, APN 025-422-023, 2014-139, APN 025-422-028, and 2014-140, APN 025-422-033, and 2014-141, APN 025-422-034, Paso Golden Hill, LLC; 2014-146, APN 002-322-038, Urban Outfitters; 2014-149, APN 009-831-022, Pacific Coast Hotel Properties, LLC; 2014-150, APN 009-831-023, Pacific Coast Hotel Properties #2, LLC; 2014-155, APN 007-787-018 and 2014-156, APN 049-221-044, In-N-Out Burger; and 2015-027, APN 004-801-021, Paul J. and Jacqueline Prather, and directs the Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

9. Stipulations for Application Nos. 2014-094, APN 001-075-009, John E. and Carole King, 2014/15 Regular Roll Year and 2015-034, APN 012-362-016, Robert M. Weiland, 2015/16 Regular Roll Year, are presented. The Applicants are not present.

**The Board approves the corrected assessed values to be enrolled as stated in the stipulations for: Application Nos. 2014-094, APN 001-075-009, John E. and Carole King, 2014/15 Regular Roll Year and 2015-034, APN 012-362-016, Robert M. Weiland, 2015/16 Regular Roll Year, and directs Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

10. Application Nos. 2014-035, APN 800-020-916, San Luis Diagnostic Center, Ltd Ptp; 2014-078, APN 009-841-052 and 2014-079, APN 005-395-015, Orchard Supply Company, LLC; and 2014-090, APN 800-026-940, SuperValu/New Albertsons, Inc., are presented for denial of non-response. The Applicants are not present.

**Application Nos. 2014-035, APN 800-020-916, San Luis Diagnostic Center, Ltd Ptp; 2014-078, APN 009-841-052, and 2014-079, APN 005-395-015, Orchard Supply Company, LLC; and 2014-090, APN SuperValu/New Albertsons, Inc., are presented for denial of non-response. The Applicants are not present.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

11. The Board resumes Application No. 2014-204, 800-038-374, Y-OPCO, LLC/Fresh & Easy, LLC (#1449). The Applicant is not present; however, they faxed a request for continuance and signed Waiver of Time to the Clerk's Office.

**The Board approves the continuance to a date to be set by the Clerk and Waiver of Time for**

**Application No. 2014-204, 800-038-374, Y-OPCO, LLC/Fresh & Easy, LLC (#1449), and directs Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

- 12.** This is the time set for approval of the minutes from July 20, 2015

**Clerk:** states the July minutes will continue to be placed on the Board's agenda until a meeting where the two members of the July meeting are in attendance; tables this matter to next meeting.

- 13.** This is the time set for approval of the minutes from January 8, 2016.

**The Board approves the minutes of January 8, 2016 and directs the Chairperson to sign same.**

**Motion by:** Douglas Barth

**Second by:** Lynn Cooper

BOARD MEMBERS	AYES	NOES	ABSTAIN	RECUSE
Barth, Douglas	x			
Cooper, Lynn	x			
Weber, Kem	x			

- 14.** This is the time for Members, Staff and/or Assessor to bring up items for discussion at the next scheduled meeting.

**Chairperson Kem Weber:** opens the floor to comment without response.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

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Chairperson

**ATTEST:**

**TOMMY GONG**, County Clerk-Recorder and Ex-Officio Clerk of the Assessment Appeals Board

By: Amanda King, Deputy Clerk-Recorder